

Presentation of Goods to Customs

There are uniform regulations for the registration of trade in goods. In order to be able to be placed in a customs procedure, the non-Union goods must be presented to customs.

"Presentation of goods to customs" refers to the notification of the customs authorities of the arrival of goods at the customs office or at any other place designated by the customs authorities and the availability of those goods for customs controls. An entry summary declaration usually has to be lodged - within specific time-limits - prior to the entry of goods into the EU territory and the presentation of goods to the customs. The purpose of this is to enable the customs authorities to carry out pre-arrival risk analysis.

The presented goods are then declared for a customs procedure. A customs declaration must be submitted in order for this to take place. This is regularly submitted electronically using the ATLAS system for electronic customs clearance (and will remain so until such time as a uniform IT system for the whole of the European Union is in place). Declaration formalities must be carried out by a company registered in the EU. Submission of the customs declaration by a representative, such as a forwarding agent, is permitted. Companies from non-EU countries are allowed to submit a customs declaration only in very limited cases. The European Commission's website answers many questions regarding [customs declarations](#) [↗](#).

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